STAND. COM. REP. NO. 2091

Honolulu, Hawaii

FEB 0 9 **2012** 

RE: S.B. No. 2484

S.D. 1

Honorable Shan S. Tsutsui President of the Senate Twenty-Sixth State Legislature Regular Session of 2012 State of Hawaii

Sir:

Your Committee on Education, to which was referred S.B. No. 2484 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to authorize a state income tax credit for certain expenses paid or incurred by a school teacher in connection with supplementary materials used by the teacher in the classroom.

Your Committee received testimony in support of this measure from the Hawaii State Teachers Association, IMUAlliance, and nine individuals. Your Committee received testimony in opposition to this measure from one individual. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that teachers often pay out of their own pocket for materials to provide more creative ways to be effective in the classroom. It is the intent of your Committee that the tax credit provided in this measure be claimed only for classroom materials. As this measure progresses, your Committee requests that the Department of Taxation provide the estimated impact of this measure on general fund revenues.

Your Committee has amended this measure by clarifying that a qualified taxpayer under this measure means a school teacher, special education teacher, school librarian, or counselor employed

2012-0910 SSCR SMA.doc



by the Department of Education, a charter school, or a private school.

As affirmed by the record of votes of the members of your Committee on Education that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2484, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2484, S.D. 1, and be referred to the Committee on Ways and Means.

Respectfully submitted on behalf of the members of the Committee on Education,

JILL TOKUDA, Chair

## The Senate Twenty-Sixth Legislature State of Hawaiʻi

## Record of Votes Committee on Education EDU

Bill / Resolution No.:*	Committee Referral: Date:				
SB2494	EDU, WAM 2-3-12				
The committee is reconsidering its previous decision on this measure.  If so, then the previous decision was to:					
The Recommendation is:					
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313					
Members		Aye	Aye (WR)	Nay	Excused
TOKUDA, Jill N. (C)					
KIDANI, Michelle N. (VC)					
CHUN OAKLAND, Suzanne		V			
NISHIHARA, Clarence K.					
TANIGUCHI, Brian T.					
SLOM, Sam					
				· · · · · · · · · · · · · · · · · · ·	
		_			
	. <u> </u>				
	·				
			-		
TOTAL		5	0	0	1
Recommendation:  Adopted  Not Adopted					
Chair's or Designee's Signature:  hubble A Shan'					
<b>Distribution:</b> Original File with Committee Re	Yellow eport Clerk's Office		Pink Drafting Agency	Goldenrod Committee File Copy	

\*Only one measure per Record of Votes